

~~(A) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT THE JOB CREATION TAX CREDITS AUTHORIZED UNDER THIS SUBTITLE ARE FOR THE PURPOSE OF INCREASING THE NUMBER OF NEW JOBS IN THE STATE BY ENCOURAGING THE EXPANSION OF EXISTING PRIVATE SECTOR ENTERPRISES AND THE ESTABLISHMENT OR ATTRACTION OF NEW PRIVATE SECTOR ENTERPRISES.~~

~~(B) (1) THE SECRETARY SHALL APPROVE CREDITS UNDER THIS SECTION TO ASSIST IN THE EXPANSION OF EXISTING PRIVATE SECTOR ENTERPRISES AND THE ESTABLISHMENT OR ATTRACTION OF NEW PRIVATE SECTOR ENTERPRISES.~~

~~(2) (1) THE SECRETARY SHALL APPROVE CREDITS UNDER THIS SECTION PRIMARILY FOR BUSINESS ENTITIES CERTIFY A BUSINESS ENTITY AS QUALIFYING FOR THE TAX CREDIT PROVIDED UNDER THIS SUBTITLE IF THE BUSINESS ENTITY SATISFIES THE CRITERIA SET FORTH IN THIS SECTION:~~

~~(2) TO QUALIFY FOR THE TAX CREDIT PROVIDED UNDER THIS SUBTITLE, A BUSINESS ENTITY MUST ESTABLISH OR EXPAND A BUSINESS FACILITY IN THE STATE THAT:~~

~~(1) RESULTS IN THE CREATION OF AT LEAST 50 QUALIFIED POSITIONS, AND~~

~~(H) IS ENGAGED IN:~~

- ~~1. MANUFACTURING OR MINING;~~
- ~~2. TRANSPORTATION OR COMMUNICATIONS;~~
- ~~3. AGRICULTURE, FORESTRY, OR FISHING;~~
- ~~4. RESEARCH, DEVELOPMENT, OR TESTING;~~
- ~~5. BIOTECHNOLOGY;~~
- ~~5. 6. COMPUTER PROGRAMMING, DATA PROCESSING, OR OTHER COMPUTER RELATED SERVICES;~~
- ~~6. 7. FINANCIAL OR REAL ESTATE CENTRAL FINANCIAL, REAL ESTATE, OR INSURANCE SERVICES;~~
- ~~7. 8. THE OPERATION OF CENTRAL ADMINISTRATIVE OFFICES OR WAREHOUSES A COMPANY HEADQUARTERS;~~
- ~~8. 9. A PUBLIC UTILITY; OR~~
- ~~9. 10. ANY OTHER BUSINESS ACTIVITY IDENTIFIED IN THE STRATEGIC PLAN FOR ECONOMIC DEVELOPMENT PRODUCED BY THE COMMISSION WAREHOUSING; OR~~
- ~~11. OPERATION OF ENTERTAINMENT, RECREATION, CULTURAL, OR TOURISM RELATED ACTIVITIES IN A MULTIUSE FACILITY LOCATED WITHIN A REVITALIZATION AREA IF THE FACILITY GENERATES A MINIMUM OF 1,000 NEW FULL TIME EQUIVALENT FILLED POSITIONS IN A 24 MONTH PERIOD AND IS NOT PRIMARILY USED BY A PROFESSIONAL SPORTS FRANCHISE.~~